

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 21ST NOVEMBER 2007 / 30TH KARTHIKA 1929

WP(C).No. 34373 of 2007(P)

PETITIONER:

M/S. WAYANAD WOOD WORKS,
MOOLANKAVU P.O., NOOLPUZHA, S.BATHERY,
WAYANADU, REPRESENTED BY ITS PARTNER,
V.N.GOPALAN.

BY ADV. SRI.V.C.JAMES
SRI.GEORGE MECHERIL

RESPONDENTS:

1. THE DEPUTY COMMISSIONER(APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE.
2. AGRICULTURAL INCOME TAX & SALES TAX
OFFICER, VAT CIRCLE, SULTAN BATHERY.
3. THE INTELLIGENCE OFFICER,
COMMERCIAL TAXES, SQUAD-II, WAYANAD,
KALPETTA.
4. THE TAHSILDAR, REVENUE RECOVERY,
AMBALAVAYAL, WAYANAD.

BY GOVERNMENT PLEADER SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21/11/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

ANTONY DOMINIC, J

W.P.(C). 34373/2007

Dated this the 21st day of November, 2007

JUDGMENT

Ext.P2 is an order imposing penalty on the petitioner. Aggrieved by Ext.P2, petitioner filed Ext.P3 revision and Ext.P4 stay petition. In the stay petition, Ext.P6 order was passed granting conditional stay and that has been complied with. While matters stood so based on the penalty order referred to above, second respondent completed the assessment and Ext.P7 is the order of assessment. Petitioner submits that against Exts.P7 order of assessment, Ext. P8 appeal and Ext.P9 stay petition have been filed before the first respondent. While the first respondent has not passed orders on the appeal or stay petition, Revenue Recovery proceedings have been initiated by Ext.P11 and hence this writ petition.

2. In view of the pendency of the appeal and stay petition before the first respondent as stated above, it is for the first respondent to consider whether the revenue recovery should be allowed to be continued or whether the same should be deferred pending consideration of the appeal.

2. Therefore, I dispose of this writ petition directing that the first respondent shall consider Ext.P9 stay petition filed by the petitioner as expeditiously as possible at any rate within three weeks on receipt of a copy of this judgment. In the meanwhile further proceedings pursuant to Ext.P11 for recovery of the amount due under Ext.P7 shall be kept in abeyance for a period of one month. The first respondent shall also take up and consider Ext.P3 revision filed by the petitioner against Ext.P11 and orders thereon shall also be passed at any rate before Ext.P8 appeal is heard.

3. Petitioner shall produce a copy of this judgment before the first respondent for compliance.

ANTONY DOMINIC
Judge

mrCS